

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

M S D Warren Township (5360)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11050 Full Day Kindergarten	\$0	\$200,806	\$203,128	n/a	1%
	11100 Elementary	\$11,214,788	\$14,730,970	\$14,816,959	32%	1%
	11200 Middle/Junior High	\$6,974,787	\$7,560,309	\$7,603,269	9%	1%
	11300 High School	\$6,222,856	\$8,282,646	\$8,639,541	39%	4%
	11410 Agriculture A	\$42,939	\$0	\$36,262	-16%	n/a
	11430 Distributive Education	\$53,183	\$68,057	\$69,105	30%	2%
	11440 Health Occupations	\$53,369	\$2,980	\$3,968	-93%	33%
	11450 Consumer and Homemaking	\$3,083	\$4,419	\$4,869	58%	10%
	11460 Occupational Home Economics	\$203,439	\$707,570	\$675,428	232%	-5%
	11470 Business Education	\$77,430	\$62,095	\$81,378	5%	31%
	11480 Industrial Education A	\$630,522	\$946,951	\$952,950	51%	1%
	11490 Industrial Education B	\$19,760	\$4,907	\$9,291	-53%	89%
	11590 Other Vocational Education Programs	\$108,041	\$297,128	\$328,926	204%	11%
	11620 Middle/Junior High	\$0	\$0	\$0	n/a	n/a
	11900 Other Regular Programs	\$21,311	\$239	\$0	-100%	-100%
	11910 Competency Testing	\$3,111	\$0	\$0	-100%	n/a
	12100 Gifted and Talented	\$519,842	\$213,143	\$204,894	-61%	-4%
	12150 High Ability Students	\$0	\$107,100	\$117,900	n/a	10%
	12210 Mild Mental Handicap	\$432,673	\$1,005,465	\$997,578	131%	-1%
	12220 Moderate Mental Handicap	\$159,404	\$350,073	\$355,225	123%	1%
	12230 Mental Handicap	\$37,712	\$571,482	\$612,307	> 500%	7%
	12310 Orthopedic Impairment	\$411,401	\$760,949	\$743,706	81%	-2%
	12320 Multiple Handicap	\$227,774	\$95,599	\$104,921	-54%	10%
	12340 Hearing Impairment	\$90,214	\$279,046	\$286,119	217%	3%
	12350 Homebound	\$76,236	\$98,888	\$105,642	39%	7%
	12410 Emotional Handicap - Full Time	\$631,172	\$1,810,850	\$1,985,189	215%	10%
	12510 Communication Disorder	\$61,898	\$244,086	\$247,063	299%	1%
	12520 Compensatory	\$116,563	\$20,771	\$24,716	-79%	19%
	12610 Learning Disability - Full Time	\$1,555,178	\$2,289,162	\$2,415,792	55%	6%
	12620 Learning Disability - All Others	\$0	\$11,477	\$76,636	n/a	> 500%
	12710 Equal Opportunity At Risk	\$369,116	\$669,892	\$665,992	80%	-1%
	12810 Special Education Preschool	\$101,216	\$448,465	\$429,563	324%	-4%
	12900 Other Special Programs	\$12,162	\$30,205	\$14,410	18%	-52%
	13100 Adult Basic Education	\$16,052	\$24,890	\$67,478	320%	171%
	13200 Advanced Adult Education	\$268,367	\$276,085	\$308,700	15%	12%
	13300 Occupational Programs	\$209,162	\$108,676	\$116,253	-44%	7%
	13600 Special Interest Programs	\$36,785	\$132,447	\$107,685	193%	-19%
	13900 Other Adult/Continuing Ed Programs	\$4,057	\$6,730	\$9,129	125%	36%

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	14100 Elementary	\$156,078	\$213,320	\$237,376	52%	11%
	14200 Middle/Junior High	\$27,438	\$153,703	\$72,180	163%	-53%
	14300 High School	\$165,040	\$222,567	\$442,400	168%	99%
	15100 Non-Credit Enrichment Programs	\$0	\$250	\$0	n/a	-100%
	16100 Remediation Testing	\$117,990	\$104,201	\$124,844	6%	20%
	16200 Preventive Remediation	\$156,694	\$61,738	\$69,326	-56%	12%
	21520 Speech Pathology Services	\$324,194	\$506,163	\$537,272	66%	6%
	22210 Service Area Direction	\$0	\$42,819	\$0	n/a	-100%
	22220 School Library	\$605,086	\$1,033,371	\$1,069,806	77%	4%
	22230 Audiovisual	\$91,405	\$26,256	\$21,930	-76%	-16%
	22240 Education Television	\$0	\$10,118	\$0	n/a	-100%
	22250 Computer Assisted Instruction Services	\$160,654	\$19,391	\$1,975	-99%	-90%
	22290 Other Education Media Services	\$42,058	\$284,166	\$23,903	-43%	-92%
	24100 Office of the Principal Services	\$2,528,662	\$3,736,792	\$3,665,663	45%	-2%
	25820 Textbooks and Repairs	\$1,200,504	\$1,925,990	\$1,174,353	-2%	-39%
	25840 Other Textbook Rental Services	\$0	\$0	\$0	n/a	n/a
	25860 Textbooks and Workbooks	\$11,321	\$1,930	\$1,738	-85%	-10%
	25870 Materials and Supplies	\$0	\$0	\$0	n/a	n/a
	26497 Teachers Retirement Fund	\$1,356,442	\$2,941,378	\$3,150,212	132%	7%
	41100 Transfer Tuition	\$72,852	\$48,715	\$59,770	-18%	23%
Student Academic Achievement Total		\$37,982,020	\$53,757,425	\$54,074,721	42%	1%
Student Instructional Support						
	21130 Social Work Services	\$45,911	\$76,817	\$77,983	70%	2%
	21190 Other Attendance/Social Work Services	\$782,898	\$948,986	\$988,295	26%	4%
	21210 Service Area Direction	\$105,536	\$85,822	\$86,710	-18%	1%
	21220 Counseling Services	\$1,077,426	\$1,578,471	\$1,635,565	52%	4%
	21240 Information Services	\$0	\$39,784	\$39,131	n/a	-2%
	21250 Records Maintenance	\$0	\$9,884	\$0	n/a	-100%
	21290 Other Guidance Services	\$4,539	\$118,692	\$1,990	-56%	-98%
	21310 Service Area Direction	\$143,993	\$19,474	\$13,053	-91%	-33%
	21320 Medical Services	\$862	\$9,009	\$0	-100%	-100%
	21340 Nurse Services	\$281,517	\$323,069	\$328,271	17%	2%
	21390 Other Health Services	\$468	\$10,411	\$16,817	> 500%	62%
	21420 Psychological Testing	\$283,753	\$457,736	\$439,700	55%	-4%
	21430 Psychological Counseling	\$26,788	\$57,172	\$103,259	285%	81%
	21610 Service Area Direction	\$187,430	\$503,863	\$613,581	227%	22%
	21690 Other Special Education Administration	\$128,072	\$109,805	\$105,075	-18%	-4%
	21710 Service Area Direction	\$0	\$16,780	\$675	n/a	-96%

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	22110 Service Area Direction	\$130,677	\$541,638	\$150,161	15%	-72%
	22120 Instruction & Curriculum Development	\$551,223	\$370,139	\$549,591	0%	48%
	22130 Instructional Staff Training Services	\$118,806	\$157,867	\$59,297	-50%	-62%
	22190 Instructional Staff Training Services - Other	\$42,100	\$119,044	\$121,667	189%	2%
	23110 Service Area Direction	\$62,574	\$58,983	\$78,567	26%	33%
	23190 Other Governing Body Services	\$3,952	\$0	\$0	-100%	n/a
	23210 Office of the Superintendent	\$598,506	\$653,165	\$650,427	9%	0%
	23220 Community Relations	\$163,628	\$356,769	\$216,814	33%	-39%
	23290 Other Executive Administrative Services	\$90,176	\$102,351	\$156,408	73%	53%
	24900 Other Support Services - School Admin.	\$685,499	\$634,095	\$665,686	-3%	5%
	26450 Health Services	\$1,660	\$4,501	\$8,350	403%	86%
	26700 Technology Coordinator	\$0	\$0	\$0	n/a	n/a
	26710 Technology Support and Maintenance	\$0	\$2,203,644	\$2,127,864	n/a	-3%
Student Instructional Support Total		\$5,517,995	\$9,567,971	\$9,234,935	67%	-3%
Overhead and Operational						
	23150 Legal Services	\$69,229	\$118,681	\$106,876	54%	-10%
	23160 Promotion Expenses	\$6,352	\$9,030	\$5,970	-6%	-34%
	23230 Staff Relations and Negotiations	\$172,374	\$323,372	\$376,079	118%	16%
	25110 Office of the Business Manager	\$114,186	\$166,549	\$173,684	52%	4%
	25210 Service Area Direction	\$252,878	\$581,113	\$586,745	132%	1%
	25250 Financial Accounting	\$9,459	\$0	\$0	-100%	n/a
	25291 Refund of Revenue	\$28,260	\$59,150	\$54,974	95%	-7%
	25293 Printed Forms	\$12,184	\$7,610	\$6,747	-45%	-11%
	25295 Bank Service Charge	\$20,345	\$83	\$0	-100%	-100%
	25299 Other	\$0	\$35,360	\$0	n/a	-100%
	25410 Service Area Direction	\$65,158	\$814,850	\$910,410	> 500%	12%
	25420 Maintenance of Buildings	\$4,869,282	\$7,483,330	\$7,745,181	59%	3%
	25430 Maintenance of Grounds	\$204,671	\$297,854	\$239,648	17%	-20%
	25440 Maintenance of Equipment	\$510,987	\$1,125,202	\$1,366,580	167%	21%
	25450 Vehicle Maintenance (other than buses)	\$199,320	\$24,106	\$26,336	-87%	9%
	25460 Security Services	\$0	\$115,788	\$0	n/a	-100%
	25470 Insurance (other than buses)	\$267,274	\$689,495	\$711,436	166%	3%
	25490 Other Operating/Maintenance of Plant	\$72,476	\$0	\$0	-100%	n/a
	25510 Service Area Direction	\$339,031	\$306,811	\$298,864	-12%	-3%
	25520 Vehicle Operation	\$2,089,795	\$3,319,078	\$3,296,724	58%	-1%
	25530 Monitoring Services	\$41,752	\$58,517	\$39,808	-5%	-32%
	25540 Vehicle Servicing and Maintenance	\$760,361	\$1,430,006	\$1,391,292	83%	-3%
	25550 Purchase of School Buses	\$567,416	\$2,765,197	\$1,286,714	127%	-53%

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	25560 Insurance on Buses	\$94,058	\$200,483	\$38,349	-59%	-81%
	25590 Other Pupil Transportation Services	\$188,637	\$365,291	\$404,511	114%	11%
	25610 Service Area Direction	\$66,607	\$111,536	\$95,723	44%	-14%
	25620 Food Preparation and Dispensing	\$990,696	\$390,859	\$380,894	-62%	-3%
	25640 Food Purchases	\$1,136,625	\$3,101	\$1,067	-100%	-66%
	25690 Other Food Services	\$190,594	\$59,622	\$54,934	-71%	-8%
	25720 Purchasing	\$0	\$3,046	\$0	n/a	-100%
	25740 Printing, Publishing and Duplicating	\$82,179	\$173,853	\$198,705	142%	14%
	25790 Other Internal Services	\$154	\$752	\$1,510	> 500%	101%
	26200 Planning, Research, Develop., & Evaluation	\$2,627	\$13,477	\$7,998	205%	-41%
	26495 Official Bonds	\$2,177	\$1,432	\$1,744	-20%	22%
	26499 Other	\$0	\$971	\$1,235	n/a	27%
	26600 Data Processing	\$125,984	\$33,562	\$27,301	-78%	-19%
	26900 Other Staff Services	\$317,315	\$0	\$0	-100%	n/a
	32000 Community Recreation	\$97,201	\$110,428	\$106,031	9%	-4%
	34000 Athletic Coaches	\$390,785	\$633,587	\$637,606	63%	1%
	39400 Latch Key Kids Program	\$615,174	\$968,223	\$915,572	49%	-5%
	39500 Child Care Services	\$0	\$0	\$17,808	n/a	n/a
	39900 Other Community Services	\$39,701	\$91,612	\$69,803	76%	-24%
	52200 Temporary Loans, INTEREST ON DEBT	\$0	\$223,851	\$211,823	n/a	-5%
Overhead and Operational Total		\$15,013,303	\$23,116,868	\$21,796,682	45%	-6%
Nonoperational						
	25320 Land Acquisition and Development	\$104,500	\$11,281	\$0	-100%	-100%
	25330 Professional Services	\$0	\$5,117,483	\$5,229,474	n/a	2%
	25350 Building Acquisition/Construction/Improvement	\$857,107	\$2,736,980	\$7,891,867	> 500%	188%
	25351 Building Acquisition/Construction/Improvement	\$0	\$0	\$0	n/a	n/a
	25355 Sports Facilities	\$0	\$2,025,017	\$4,692,081	n/a	132%
	25370 Purchase of Moveable Equipment	\$0	\$104,868	\$356,070	n/a	240%
	25380 Purchase of Mobile or Fixed Equipment	\$634,090	\$180,334	\$411,701	-35%	128%
	25390 Other Facilities Acquisition & Construction	\$44,477	\$0	\$0	-100%	n/a
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$805,000	\$1,210,000	n/a	50%
	52100 Bonds, INTEREST ON DEBT	\$0	\$1,063,288	\$660,600	n/a	-38%
	53100 Buildings, LEASE RENTAL	\$6,334,000	\$13,243,672	\$13,475,000	113%	2%
	53200 Equipment, LEASE RENTAL	\$0	\$429,260	\$85,609	n/a	-80%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$177,346	\$0	\$0	-100%	n/a
Nonoperational Total		\$8,151,521	\$25,717,184	\$34,012,401	317%	32%
prorated						

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	26491 PERF	\$728,189	\$1,074,016	\$1,120,004	54%	4%
	26492 Social Security	\$3,504,509	\$4,779,303	\$4,913,139	40%	3%
	26493 Workmen's Compensation	\$181,653	\$365,268	\$330,614	82%	-9%
	26494 Group Insurance	\$3,370,378	\$8,502,216	\$8,654,843	157%	2%
	26496 Unemployment Compensation	\$11,315	\$64,003	\$107,747	> 500%	68%
	26498 Severance/Early Retirement Pay	\$0	\$1,448,512	\$1,739,106	n/a	20%
prorated Total		\$7,796,044	\$16,233,317	\$16,865,453	116%	4%
Not Categorized						
	39000 Other Community Services	\$2,832	\$7,932	\$9,100	221%	15%
Not Categorized Total		\$2,832	\$7,932	\$9,100	221%	15%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$43,338,538	\$64,870,034	\$65,752,031	52%	1%	58.2%	50.5%	48.3%
Student Instructional Support	\$6,266,237	\$11,180,968	\$10,967,514	75%	-2%	8.4%	8.7%	8.1%
Overhead and Operational	\$16,689,714	\$26,597,053	\$25,230,748	51%	-5%	22.4%	20.7%	18.6%
Nonoperational	\$8,166,392	\$25,744,708	\$34,033,899	317%	32%	11.0%	20.1%	25.0%
Not Categorized	\$2,832	\$7,932	\$9,100					
Grand Total	\$74,463,714	\$128,400,696	\$135,993,292	83%	6%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	66.6%	59.2%	56.4%